Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 0234 Lot: 0079

Property Address: 2234 13th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	350,840	Land	350,840
Building	289,010	Building	289,010
Total	$ 639,850	Total	$ 639,850

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is equalization. The subject property was purchased in October 2009 as a renovated property for $616,000. The Petitioner's comparables have lower assessments than the subject due to their inferior condition as compared to the subject which has a very recent renovation. Based on this RPTAC, has determined the subject property is correctly assessed for the Tax Year 2013 and therefore sustains the assessment.

COMMISSIONER SIGNATURES

Clifftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 0515 Lot: 3155

Property Address: 475 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	133,770	Land	133,770
Building	312,130	Building	281,730
Total	$ 445,900	Total	$ 415,500

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner in this "Non-Appearance" hearing. The basis of the appeal is valuation. The subject property was purchased in April 2010 for $450,500 which included one parking space. The subject receives a tax bill for the condominium and a separate tax bill for parking space. The assessed value of the parking space is $35,000. RPTAC finds that the sale of the subject in 2010 and more recent sales in the City Vista condominium residence indicate that a reduction in the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Clifting Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 0855 Lot: 0309

Property Address: 635 Morton Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	202,700	Land	202,700
Building	192,980	Building	192,980
Total	$ 395,680	Total	$ 395,680

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is equalization and valuation. The Petitioner submitted information to show that the subject is out of equalization with comparable nearby properties. The subject was renovated in 2011 and has an interior condition rating of "5" in the Office of Tax and Revenue. The three comparable properties that the Petitioner provides, while generally comparable to the subject are one "3" and two "4" in the ratings, reflecting and inferior condition. OTR provides in it submission, like the Petitioner, data on "4" and a "6". RPTAC doesn't view either of these analyses as particularly conclusive. OTR's sales comparison analysis, performed separately from its equalization analysis, does provide evidence that the subject is assessed at its market value. The proposed assessments for those comparables show the subject to be equalized with them. RPTAC finds this as sufficient evidence of the subject's market value and its equalization with comparable nearby properties. Therefore, RPTAC sustains OTR's 1st level assessment.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 0968 Lot: 2001

Property Address: 103 11th Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	248,010	Land	248,010
Building	578,680	Building	578,680
Total	$ 826,690	Total	$ 826,690

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Petitioner and the Office of Tax and Revenue (OTR) at the "Non-Appearance" hearing. The RPTAC has the authority to "raise or lower the estimated market value of any real property that it finds to be more than 5% below the estimated market value for any assessment appeal by an owner." The Commission finds that the Petitioner's estimated of market value ($800,000) is not more than 5% below the proposed assessment for Tax Year 2013 and therefore the RPTAC is without authority.

COMMISSIONER SIGNATURES

Clifting Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 1014 Lot: 0072

Property Address: 154 12th Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	303,580	Land	303,580
Building	344,410	Building	296,420
Total	$ 647,990	Total	$ 600,000

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner in this "Non-Appearance" hearing. Based on the Petitioner's evidence of market data which demonstrates that the subject is compared to properties that have been renovated, properties that have basement rental units and properties that have garages, unlike the subject, RPTAC finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

COMMISSIONER SIGNATURES

Cliftine Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 1227 Lot: 2001

Property Address: 1318 35th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	194,110	Land	194,110
Building	452,920	Building	452,920
Total	$ 647,030	Total	$ 647,030

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is equalization and valuation. The RPTAC finds that the Petitioner's unit is a duplex and is the largest in living area in the building. The subject's view to the comparables provided by both OTR and the Petitioner is considered but the burden of proof threshold is not met by the Petitioner in submitting an appraisal from the calendar year 2002. The Petitioner's argument that the subject's view is inferior to the comparables is found to be a credible argument by the RPTAC but not substantive. Therefore RPTAC sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 26, 2012

Legal Description of Property

Square: 1239 Lot: 0866

Property Address: 27th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,590	Land	16,590
Building	620	Building	620
Total	$ 17,210	Total	$ 17,210

Rationale:

The Commission reviewed the Assessor's Summary Report and the Petitioner's submissions and has determined that the Petitioner's appraisal report and analysis states that there is no parking on either lot. The Commission therefore sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Issac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 26, 2012

Legal Description of Property

Square: 1239 Lot: 0873

Property Address: 1342 27th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	208,480	Land	208,480
Building	553,390	Building	553,390
Total	$ 761,870	Total	$ 761,870

Rationale:

The subject property was purchased on April 16, 2010 for $820,000. The Petitioner is requesting a current value of $723,653 for the subject which is based on an appraisal report. The Commission reviewed the Assessor's analysis and the appraisal submitted by the Petitioner and has determined that the Petitioner's appraisal report in its analysis states that there is no parking. The appraised value of $741,000 without parking appears to support the Office of Tax and Revenue's estimate of market value. Further, the appraisal cites both lots numbers to derive a value however it does not differentiate the values of each and fails to account for the off street parking situated on lot 0866.

The Commission thusly sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 1467 Lot: 0973

Property Address: 5116 Warren Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	563,390	Land	563,390
Building	925,870	Building	925,870
Total	$ 1,489,260	Total	$ 1,489,260

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is equalization. Based upon the preponderance of the evidence submitted by both parties and the recent sale of the subject, which is a strong indicator of market value, RPTAC finds that the proposed assessment for the Tax Year 2013 is valid. The Petitioner's burden of proof threshold was not met in that one market transaction (5119 Warren Place NW) is sufficient to refute OTR's assessment analysis. The RPTAC therefore sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliffine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 1663 Lot: 2017

Property Address: 4301 Military Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	284,020	Land	284,020
Building	662,710	Building	662,710
Total	$ 946,730	Total	$ 946,730

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions from the Petitioner in this Non Appearance hearing. The RPTAC finds that the comparable submitted by the Petitioner, unit 104, is a "bank sale" which is not considered a legitimate sale by the Office of Tax and Revenue (OTR) because the bank was under pressure to dispose of the property. The additional comparables submitted by the Petitioner are outside of the time period for valuation for the Tax Year 2013. The burden of proof is on the Petitioner to show error in the OTR's proposed assessment. The evidence submitted by the Petitioner does not show error by the OTR and therefore the RPTAC sustains the proposed assessment for their Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2012** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 1851 Lot: 0049

TAX YEAR 2012

Property Address: 5112 38th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	366,830	Land	366,830
Building	953,230	Building	733,170
Total	$ 1,320,060	Total	$ 1,100,000

Rationale:

The Commission finds that the sale of the subject in December, 2011 for a price of $1,100,000 was an arms-length transaction. The property was exposed on the open market and was negotiated by a licensed real estate brokerage firm. The Commission finds that in this case the purchase price of the subject property is the best indicator of market value and therefore a reduction is warranted.

COMMISSIONER SIGNATURES

Gregory Syphax

Cliftine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 1851 Lot: 0049

Property Address: 5112 38th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	375,850	Land	375,850
Building	932,810	Building	724,150
Total	$ 1,308,660	Total	$ 1,100,000

Rationale:

The Commission finds that the sale of the subject in December, 2011 for a price of $1,100,000 was an arms-length transaction. The property was exposed on the open market and was negotiated by a licensed real estate brokerage firm. The Commission finds that in this case the purchase price of the subject property is the best indicator of market value and therefore a reduction is warranted.

COMMISSIONER SIGNATURES

Gregory Syphax

Cliftine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 26, 2012

Legal Description of Property

Square: 1874 Lot: 0029

Property Address: 3708 Jenifer Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	319,790	Land	319,790
Building	391,690	Building	346,410
Total	$ 711,480	Total	$ 666,200

Rationale:

The Commission accepts the Assessor's Recommendation that reflects the Petitioner's first level appeal request and thusly reduces the proposed assessment for Tax Year 2013. The Commission also reviewed the analysis submitted by the Office of Tax and Revenue and the comparables submitted by the Petitioner and has determined that the Petitioner has met their burden of proof.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 1958 Lot: 0802

Property Address: 3512 Rodman Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	614,530	Land	614,530
Building	426,490	Building	426,490
Total	$ 1,041,020	Total	$ 1,041,020

Rationale:

The Commission reviewed the data and analysis provided by the Assessor and the Petitioner. The Commission has determined that the Petitioner has supplied insufficient evidence to warrant a reduction in the assessment and that the Assessor has presented compelling data and analysis supporting the assessment. The Commission therefore sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 2255 Lot: 0016

Property Address: 2955 Albemarle Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,497,300	Land	1,497,300
Building	680,260	Building	680,260
Total	$ 2,177,560	Total	$ 2,177,560

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is valuation. The RPTAC finds that the data and analysis provided by OTR is a more compelling indication of market value. Further, the Petitioner appraisal dated December 10, 2009 is outside of the valuation period for Tax Year 2013. The valuation period for the Tax Year 2013 is January 1, 2012. Zillow and E-Appraisal are not sufficient market value sources as their models are not as robust as the models of the Office of Tax and Revenue. The preponderance of the evidence submitted by the parties suggests that the subject property is correctly assessed for the Tax Year 2013 and therefore the RPTAC sustains.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 2255 Lot: 0016

Property Address: 2955 Albemarle Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,497,300	Land	1,497,300
Building	680,260	Building	680,260
Total	$ 2,177,560	Total	$ 2,177,560

Rationale:

The Commission reviewed the Assessor's Summary Report and the Petitioner's submissions and has determined that the appraisal and analysis provided by the Petitioner does not contain current market information to support a reduction. (The appraisal is dated December, 2009 with a comment from the Appraiser dated August, 2010). The Commission therefore sustains the proposed assessment for the Tax Year 2013.

COMMISSIONER SIGNATURES

Donald Isaac

Clifftine Jones

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 2313 Lot: 0017

Property Address: 5801 Nebraska Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	273,260	Land	273,260
Building	443,290	Building	443,290
Total	$ 716,550	Total	$ 716,550

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner in this "Non-Appearance" hearing. The basis for this appeal is equalization. The Petitioner in this case provides evidence that the subject's assessment for Tax Year 2013 has increased while some neighboring properties have decreased. Base on evidence provided by the Petitioner and OTR, it appears that the neighboring properties that the Petitioner cites were likely over-assessed in Tax Year 2012. Further, the comparable properties that the Petitioner cites are reported by OTR as inferior in condition to the subject. Further, the comparable properties the Petitioner cites are reported by OTR as inferior in condition to the subject. The equalization evidence provided by OTR shows that the subject is in equalization with neighboring comparable properties for Tax Year 2013. RPTAC notes that the subject sold in 2008 for $720,000, which would ordinarily be the best evidence of the market value, or assessed value, yet OTR has assessed the property from a low $699,000 to a high of $716,550 during that time. Nevertheless, RPTAC believes the subject is in equalization with neighboring comparable properties and thus sustains the 1st level decision.

COMMISSIONER SIGNATURES

Cliftine Jones — Cliftine Jones

Donald Isaac — Donald Isaac

Andrew Dorchester — Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 2549 Lot: 2045

Property Address: 1938 Biltmore Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	122,570	Land	122,570
Building	286,000	Building	245,130
Total	$ 408,570	Total	$ 367,700

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner in the "Non-Appearance" hearing. The basis for the appeal is equalization and valuation. The subject is a basement unit with "minimal light" and diminished view. The subject was purchased by the Petitioner in May 2010 for $338,000 after being on the market for 374 days and the purchase was during the Assessor's time period for sales data collection for Tax Year 2013. The settled price did not include parking. RPTAC finds that the sales price is an accurate indicator of the subject's market value as of the sale date. No evidence was presented to suggest that the subject has increased 21 percent in value since its purchase by the Petitioner. RPTAC has determined that a reduction in the proposed assessment for Tax Year 2013 is warranted.

COMMISSIONER SIGNATURES

Cliftine Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 2554 Lot: 0020

Property Address: 1838 Wyoming Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	832,920	Land	832,920
Building	642,780	Building	642,780
Total	$ 1,475,700	Total	$ 1,475,700

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner at this "Non-Appearance" hearing. The basis of the appeal is equalization. The concept of equalization is based on the notion that identical properties must be assessed equally. The comparables that the Petitioner presents have not been shown by the Petitioner to be comparable. Examples of comparability include size, configuration, condition, etc. Insufficient evidence has been provided by the Petitioner, who has the burden of proof, for the RPTAC to make a proper determination of the equalization claim. Thus, the RPTAC sustains the proposed assessment for the Tax Year 2013.

COMMISSIONER SIGNATURES

Clifting Jones — Andrew Dorchester — Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 2895 Lot: 0015

Property Address: 749 Park Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	211,160	Land	211,160
Building	261,680	Building	261,680
Total	$ 472,840	Total	$ 472,840

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner in this "Non-Appearance" hearing. The basis for this appeal is valuation. The Petitioner submitted a settlement statement showing for the May 5, 2011 acquisition of the subject, but provides no particular analysis or explanation beyond this. The RPTAC recognizes that a property that sells at its most probable price is exposed to the market for a reasonable time, is transferred under prevailing market conditions, where both parties are fully knowledgeable of the property and its uses, both parties appear to have mutually benefited and neither at a loss of the other is evidence of market transaction. The Petitioner notes her Assessment Appeal Form that the transaction is "arms-length." However, settlement statement form provided by the Petitioner gives us pause as to the true nature of this transaction because it shows a loan of $400,000 being secure in this transaction, which indicates that the property is worth in excess of what was paid to the seller. Therefore, RPTAC sustains OTR's 1st level assessment.

COMMISSIONER SIGNATURES

Cliftine Jones

Donald Isaac

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 4, 2012

Legal Description of Property

Square: 3152 Lot: 0059

Property Address: 702 Kennedy Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	80,720	Land	80,720
Building	213,720	Building	213,720
Total	$ 294,440	Total	$ 294,440

Rationale

The Petitioner provided two sales similarly located on the Kennedy Street corridor as evidence that his/her assessment is out of equalization and is assessed too high. However, the Petitioner fails to explain what the two sales prove. One property at 719 Kennedy Street sold for $195,000 or $74/sf; the other at 915 Kennedy Street sold for $175,000 or $176/sf. No comparison analysis was provided by the Petitioner. The subject property is assessed at $294,440 or $166/sf. Based on a price per square foot comparison, the $166 rate appears to be well bracketed by the sales data.

Due to lack of adequate sales comparisons and analysis, the Commission must sustain the 2013 assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Gregory Syphax

Cliftine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 4, 2012

Legal Description of Property

Square: 3152 Lot: 0060

Property Address: 700 Kennedy Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	80,720	Land	80,720
Building	229,440	Building	229,440
Total	$ 310,160	Total	$ 310,160

Rationale

The Petitioner provided two sales similarly located on the Kennedy Street corridor as evidence that his/her assessment is out of equalization and is assessed too high. However, the Petitioner fails to explain what the two sales prove. One property at 719 Kennedy Street sold for $195,000 or $74/sf; the other at 915 Kennedy Street sold for $175,000 or $176/sf. No comparison analysis was provided by the Petitioner. The subject property is assessed at $310,160 or $129/sf. Based on a price per square foot comparison, the $129 rate appears to be well bracketed by the sales data.

Due to lack of adequate sales comparisons and analysis, the Commission must sustain the 2013 assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Gregory Syphax

Clifftine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 12, 2012

Legal Description of Property

Square: 3554 Lot: 0079

Property Address: 308 Channing Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,580	Land	157,580
Building	146,990	Building	146,990
Total	$ 304,570	Total	$ 304,570

Rationale

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner. The basis of the appeal is equalization and valuation. The Petitioner presents six (6) comparable properties, some of which are classified as "unqualified" by OTR and all of which are outside of the valuation period for Tax Year 2013. The valuation date for Tax Year 2013 is January 1, 2012. The sales in 2012 that were presented by the Petitioner shall be applicable for the 2014 tax assessment period. The Real Property Tax Appeals Commission hereby sustains the proposed assessment for the Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Andrew Dorchester

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 3642 Lot: 2001

Property Address: 613 Hamlin Street NE #1A

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	23,230	Land	23,230
Building	54,220	Building	54,220
Total	$ 77,450	Total	$ 77,450

Rationale:

The Commission has reviewed the submissions by the Office of Tax and Revenue and the Petitioner. It has been determined that the Petitioner's argument of equalization proves that the subject property is below the comparable properties and that the 2013 proposed assessment is reasonable. The Commission sustains.

COMMISSIONER SIGNATURES

Donald Isaac

Cliftine Jones

Andrew Dorchester

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2012** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 5708 Lot: 0031

TAX YEAR 2012 SUPPLEMENTAL

Property Address: 2813 Branch Avenue SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	156,220	Land	156,220
Building	456,130	Building	393,680
Total	$ 612,350	Total	$ 549,900

Rationale:

The Commission finds that the sale of the subject in July, 2011 for a price of $549,900 was an arms-length transaction. The property was exposed on the open market and was negotiated by a licensed real estate brokerage firm. The Commission finds that in this case the purchase price of the subject property is the best indicator of market value and therefore a reduction is warranted.

Further, the listing agent confirmed that this sale was not a distress sale and that the Seller was not under any duress. There were also other competitive bids. The Commission hereby reduces the proposed assessment for Tax Year 2012 supplemental.

COMMISSIONER SIGNATURES

Gregory Syphax Cliftine Jones Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: September 17, 2012

Legal Description of Property

Square: 5708 Lot: 0031

Property Address: 2813 Branch Avenue SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,480	Land	157,480
Building	454,870	Building	392,420
Total	$ 612,350	Total	$ 549,900

Rationale:

The Commission finds that the sale of the subject in July, 2011 for a price of $549,900 was an arms-length transaction. The property was exposed on the open market and was negotiated by a licensed real estate brokerage firm. The Commission finds that in this case the purchase price of the subject property is the best indicator of market value and therefore a reduction is warranted.

Further, the listing agent confirmed that this sale was not a distress sale and that the Seller was not under any duress. There were also other competitive bids. The Commission hereby reduces the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Gregory Syphax Clifftine Jones Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.